

59-12-104.5. Utah Tax Review Commission review of sales and use tax system.

(1) The Utah Tax Review Commission, in cooperation with the governor's office and the commission, shall review the sales and use tax system of the state as provided in this section.

(2) (a) Beginning with the 2009 interim, and one or more times every ten years after the 2009 interim, the Utah Tax Review Commission shall make findings and recommendations as to whether:

- (i) the sales and use tax is broadly based;
- (ii) the sales and use tax base reflects the overall economy;
- (iii) the sales and use tax mitigates regressive impacts;
- (iv) the sales and use tax is administratively simple; and
- (v) the sales and use tax promotes compliance.

(b) On or before the November interim meeting of the year in which the Utah Tax Review Commission makes the findings and recommendations required by Subsection (2)(a), the Utah Tax Review Commission shall report its findings and recommendations made in accordance with Subsection (2)(a) to:

- (i) the governor; and
- (ii) the Revenue and Taxation Interim Committee.

(3) Notwithstanding Subsection (2):

(a) the Utah Tax Review Commission shall review Subsection 59-12-104(28) before October 1 of the year after the year in which Congress permits a state to participate in the special supplemental nutrition program under 42 U.S.C. Sec. 1786 even if state or local sales taxes are collected within the state on purchases of food under that program;

(b) the Utah Tax Review Commission shall review Subsection 59-12-104(21) before October 1 of the year after the year in which Congress permits a state to participate in the food stamp program under the Food Stamp Act, 7 U.S.C. Sec. 2011 et seq., even if state or local sales taxes are collected within the state on purchases of food under that program; and

(c) the Utah Tax Review Commission shall review Subsection 59-12-104(62) before the October 2011 interim meeting.